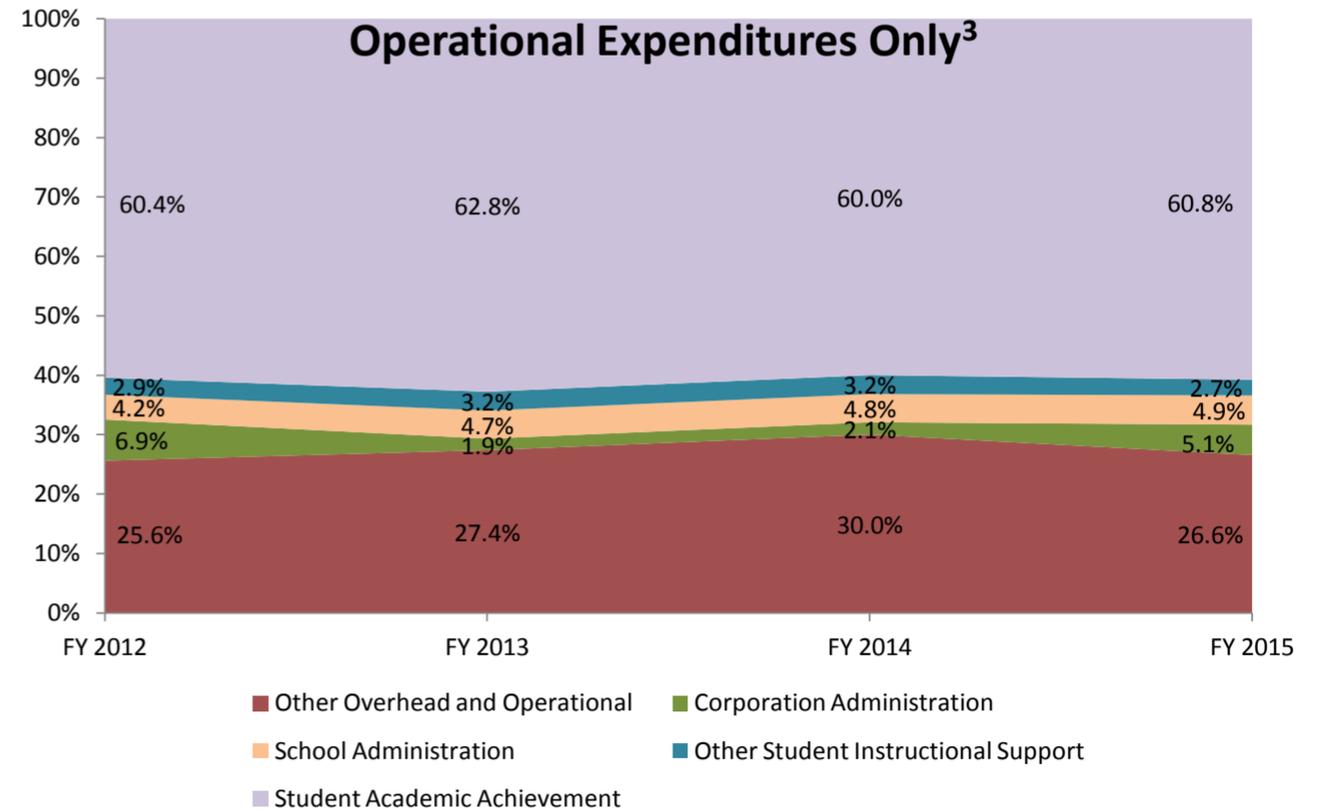
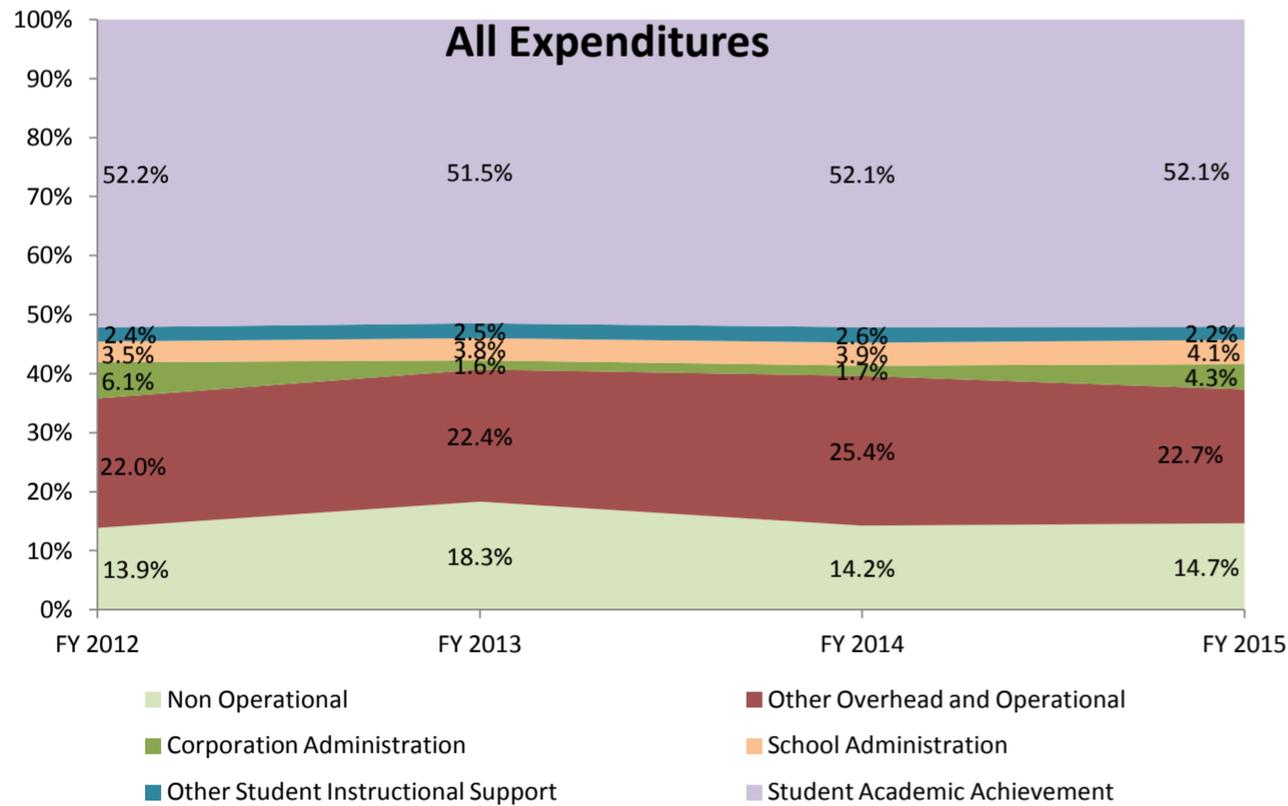


School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$14,954,118	57.8%	\$14,610,327	53.0%	\$14,551,170	52.2%	\$14,129,822	51.5%	\$13,963,887	52.1%	\$13,980,268	52.1%
Student Instructional Support	\$1,662,403	6.4%	\$1,598,786	5.8%	\$1,651,201	5.9%	\$1,718,812	6.3%	\$1,748,433	6.5%	\$1,701,889	6.3%
Total	\$16,616,522	64.2%	\$16,209,114	58.8%	\$16,202,372	58.1%	\$15,848,634	57.7%	\$15,712,320	58.7%	\$15,682,157	58.4%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,747,170	22.2%	\$6,417,779	23.3%	\$7,831,662	28.1%	\$6,575,434	24.0%	\$7,260,231	27.1%	\$7,241,234	27.0%
Non Operational	\$3,516,346	13.6%	\$4,923,963	17.9%	\$3,868,489	13.9%	\$5,028,859	18.3%	\$3,816,736	14.2%	\$3,935,239	14.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,263,516	35.8%	\$11,341,742	41.2%	\$11,700,151	41.9%	\$11,604,294	42.3%	\$11,076,967	41.3%	\$11,176,474	41.6%

Grand Total	\$25,880,037	\$27,550,856	\$27,902,522	\$27,452,927	\$26,789,287	\$26,858,631
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$290,027	\$656,444	\$614,252	NA	111.8%	-6.4%				
11100 Regular Programs Elementary	\$4,223,041	\$6,135,721	\$5,139,386	\$5,166,443	22.3%	-15.8%	0.5%				
11200 Regular Programs Middle/Junior High	\$1,409,630	\$2,037,779	\$1,691,956	\$1,819,390	29.1%	-10.7%	7.5%				
11300 Regular Programs High School	\$1,908,169	\$2,937,135	\$2,390,268	\$2,505,276	31.3%	-14.7%	4.8%				
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$0	\$552,567	\$610,412	NA	NA	10.5%				
11420 Regular Programs Vocational Education - Agriculture B	\$57,055	\$82,727	\$49,090	\$49,868	-12.6%	-39.7%	1.6%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$50,369	\$56,114	\$55,345	\$59,393	17.9%	5.8%	7.3%				
11620 Regular Programs Alternative Education Programs - Middle/Junior High School	\$7,066	\$0	\$0	\$0	NA	NA	NA				
11910 Regular Programs Other Regular Programs - Competency Testing	\$6,467	\$789	\$0	\$0	NA	NA	NA				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$174,421	\$242,168	\$139,367	\$108,632	-37.7%	-55.1%	-22.1%				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$0	\$36,779	\$32,865	NA	NA	-10.6%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$628,506	\$718,920	\$997,539	\$979,981	55.9%	36.3%	-1.8%				
12230 Special Programs Mental Disabilities - Severe Mental Disabilities	\$0	\$0	\$136,340	\$244,124	NA	NA	79.1%				
12350 Special Programs Physical Impairment - Homebound	\$13,062	\$14,419	\$7,757	\$7,880	-39.7%	-45.3%	1.6%				
12610 Special Programs Learning Disability	\$0	\$0	\$0	\$45,042	NA	NA	NA				
12710 Special Programs Equal Opportunity At Risk	\$57,561	\$94,595	\$0	\$0	NA	NA	NA				
12810 Special Programs Special Education Preschool	\$71,972	\$94,515	\$148,963	\$152,134	111.4%	61.0%	2.1%				
12900 Special Programs Other Special Programs	\$140,936	\$128,079	\$1,142	\$8	-100.0%	-100.0%	-99.3%				
13900 Adult/Cont. Ed. Programs Other Adult/Continuing Ed. Program	\$359	\$490	\$284	\$0	NA	NA	NA				
14300 Summer School Programs High School	\$36,388	\$10,487	\$9,365	\$21,210	-41.7%	102.3%	126.5%				
16100 Remediation Remediation Testing	\$110,753	\$43,654	\$49,980	\$46,391	-58.1%	6.3%	-7.2%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$413,807	\$396,065	\$235,897	\$268,544	-35.1%	-32.2%	13.8%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$622,987	\$418,756	\$194,115	\$12,446	-98.0%	-97.0%	-93.6%				
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$97,469	\$0	\$11,307	\$49,379	-49.3%	NA	336.7%				
17900 Pay. to Other Gov. Units in State Other	\$609	\$0	\$2,075	\$1,555	155.2%	NA	-25.1%				
22110 Instruction Imp. of Instruction - Service Area Direction	\$133,037	\$68,048	\$85,294	\$77,383	-41.8%	13.7%	-9.3%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$113,433	\$22,072	\$21,092	\$0	NA	NA	NA				
22210 Instruction Library/Media Services - Service Area Direction	\$88,074	\$109,020	\$151,203	\$161,667	83.6%	48.3%	6.9%				
22220 Instruction Library/Media Services - School Library	\$279,284	\$381,263	\$303,727	\$321,586	15.1%	-15.7%	5.9%				
22230 Instruction Library/Media Services - Audiovisual	\$9,471	\$7,052	\$8,691	\$6,513	-31.2%	-7.6%	-25.1%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$119,344	\$88,169	\$36,117	\$2,902	-97.6%	-96.7%	-92.0%				
22360 Instruction Instruc. Related Tech. - Network Support	\$179,504	\$232,264	\$841,937	\$575,847	220.8%	147.9%	-31.6%				
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$9,861	\$39,144	NA	NA	297.0%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$216,231	\$0	\$0	\$0	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$760,266	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$11,929,272	\$14,610,327	\$13,963,887	\$13,980,268	17.2%	-4.3%	0.1%
Student Instructional Support											
21120 Students Attend. & Social Work Serv. - Attendance Services	\$10,314	\$11,412	\$11,354	\$16,058	55.7%	40.7%	41.4%				
21220 Students Guidance Services - Counseling Services	\$330,254	\$471,037	\$496,351	\$389,702	18.0%	-17.3%	-21.5%				
21340 Students Health Services - Nurse Services	\$132,469	\$197,813	\$191,166	\$190,887	44.1%	-3.5%	-0.1%				
21390 Students Health Services - Other Health Services	\$0	\$150	\$0	\$0	NA	NA	NA				
21510 Students Speech Path. & Audio. Serv. - Service Area Direction	\$141,758	\$164	\$2,587	\$292	-99.8%	78.5%	-88.7%				
24100 School Administration Office of The Principal	\$633,546	\$918,211	\$1,046,976	\$1,104,949	74.4%	20.3%	5.5%				
Student Instructional Support Total					\$1,248,342	\$1,598,786	\$1,748,433	\$1,701,889	36.3%	6.4%	-2.7%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$57,559	\$86,007	\$90,469	\$104,411	81.4%	21.4%	15.4%				
23150 General Administration Board of Education - Legal Services	\$7,646	\$2,374	\$9,572	\$22,001	187.7%	826.6%	129.8%				
23160 General Administration Board of Education - Promotion Expenses	\$3,027	\$1,334	\$1,430	\$2,191	-27.6%	64.3%	53.2%				
23190 General Administration Board of Education - Other Governing Body Services	\$163	\$1,055	\$106	\$248	52.6%	-76.5%	134.3%				
23210 General Administration Executive Administration - Office of The Superintendent	\$179,508	\$226,369	\$253,115	\$260,251	45.0%	15.0%	2.8%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$5,191	\$4,174	\$4,787	\$4,355	-16.1%	4.3%	-9.0%				
25110 Central Services Fiscal Services - Office of The Business Manager	\$41,516	\$86,870	\$0	\$0	NA	NA	NA				
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$0	\$25,121	\$44,648	\$47,080	NA	87.4%	5.4%				
25150 Central Services Fiscal Services - Payroll Services	\$25,336	\$35,006	\$51,899	\$55,043	117.2%	57.2%	6.1%				
25160 Central Services Fiscal Services - Financial Accounting	\$12,228	\$0	\$0	\$0	NA	NA	NA				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$15,135	\$12,661	\$4,657	\$300	-98.0%	-97.6%	-93.6%				
25940 Central Services Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$0	\$0	\$651,899	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$237,516	\$0	\$0	\$0	NA	NA	NA				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$0	\$164,515	\$161,095	\$192,743	NA	17.2%	19.6%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,193,828	\$1,407,546	\$1,310,150	\$1,318,361	10.4%	-6.3%	0.6%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$62,018	\$67,953	\$103,968	\$73,035	17.8%	7.5%	-29.8%				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$6,097	\$2,360	\$1,370	\$1,929	-68.4%	-18.3%	40.8%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$32,474	\$21,266	\$51,063	\$64,169	97.6%	201.8%	25.7%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$142,812	\$289,791	\$861,617	\$184,074	28.9%	-36.5%	-78.6%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$2,265	\$0	\$0	NA	NA	NA				
27010 Student Transportation Service Area Direction	\$85,551	\$137,849	\$95,373	\$95,616	11.8%	-30.6%	0.3%				
27100 Student Transportation Vehicle Operation	\$202,894	\$229,859	\$296,587	\$296,815	46.3%	29.1%	0.1%				
27200 Student Transportation Monitoring Services	\$0	\$41,266	\$0	\$0	NA	NA	NA				
27300 Student Transportation Vehicle Servicing and Maintenance	\$141,329	\$240,264	\$195,459	\$261,487	85.0%	8.8%	33.8%				
27400 Student Transportation Purchase of School Buses	\$115,280	\$286,437	\$174,544	\$49,118	-57.4%	-82.9%	-71.9%				
27500 Student Transportation Insurance on Buses	\$8,262	\$994	\$3,965	\$10,615	28.5%	967.9%	167.7%				
27700 Student Transportation Contracted Transportation Services	\$1,731,080	\$2,000,857	\$2,436,969	\$2,455,679	41.9%	22.7%	0.8%				
27900 Student Transportation Other Student Transportation Services	\$4,410	\$4,767	\$4,367	\$4,267	-3.2%	-10.5%	-2.3%				
27910 Student Transportation Bus Driver Training	\$0	\$3,350	\$2,050	\$2,150	NA	-35.8%	4.9%				
31100 Food Services Operations Service Area Direction	\$91,880	\$161,295	\$165,611	\$167,143	81.9%	3.6%	0.9%				
31200 Food Services Operations Food Preparation and Dispensing	\$306,228	\$318,849	\$358,101	\$355,950	16.2%	11.6%	-0.6%				
31900 Food Services Operations Other Food Services	\$567,020	\$555,324	\$577,259	\$560,306	-1.2%	0.9%	-2.9%				
Overhead and Operational Total					\$5,275,988	\$6,417,779	\$7,260,231	\$7,241,234	37.2%	12.8%	-0.3%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$8,848	\$21,183	\$0	\$14,350	62.2%	-32.3%	NA				
33400 Category not Specified Athletic Coaches	\$206,353	\$253,507	\$258,311	\$323,281	56.7%	27.5%	25.2%				
33910 Other Community Services High School Band Uniforms	\$15,000	\$0	\$0	\$0	NA	NA	NA				
33990 Other Community Services Other	\$0	\$2,505	\$600	\$0	NA	NA	NA				
41000 Category not Specified Land Acquisition and Development	\$137,757	\$122,022	\$164,893	\$230,023	67.0%	88.5%	39.5%				
43000 Category not Specified Professional Services	\$171,672	\$17,535	\$45,015	\$35,861	-79.1%	104.5%	-20.3%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$300,024	\$2,080,338	\$940,671	\$1,889,220	529.7%	-9.2%	100.8%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$85,246	\$85,456	\$148,135	\$168,472	97.6%	97.1%	13.7%				
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$0	\$19,326	\$1,265	NA	NA	-93.5%				
51100 Principal on Debt Bonds	\$0	\$125,000	\$662,750	\$536,500	NA	329.2%	-19.0%				
51500 Principal on Debt Bond Anticipation Notes	\$335,000	\$130,000	\$0	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$0	\$8,261	\$13,613	\$25,275	NA	206.0%	85.7%				
52500 Interest on Debt Bond Anticipation Notes	\$65,850	\$5,649	\$0	\$0	NA	NA	NA				
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$0	\$0	\$8,119	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$1,662,400	\$1,705,500	\$1,283,000	\$432,000	-74.0%	-74.7%	-66.3%				
54200 Advancements and Obligations Common School Fund - Principal	\$458,948	\$367,008	\$279,423	\$270,624	-41.0%	-26.3%	-3.1%				
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$1,000	\$250	NA	NA	-75.0%				
Non Operational Total					\$3,447,097	\$4,923,963	\$3,816,736	\$3,935,239	14.2%	-20.1%	3.1%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$28,903	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$4,131	\$0	\$0	\$0	NA	NA	NA				

School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26491	NA	PERF - Overhead and Operational	\$10,212	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$736	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$693,888	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$95,421	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$126,117	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$15,993	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$2,286,075	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$312,225	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$333,164	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$52,125	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$15,981	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$2,285	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$1,689	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$394	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,979,338	\$0	\$0	\$0	NA	NA	NA